

FORM APPROVED COUNTY COUNSEL  
 BY: GREGORY P. PRIAMOS  
 DATE: 6/15/15

Departmental Concurrence

**SUBMITTAL TO THE BOARD OF SUPERVISORS  
 COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

553A



**SUBMITTAL DATE:**

**JUN 15 2015**

**FROM:** Don Kent, Treasurer/Tax Collector

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 185, Item 67. Last assessed to: Reggie H. Pena, a married man. District 5 [\$416] Fund 65595 Excess Proceeds from Tax Sale.

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Approve the claim from Reggie Pena aka Reggie H. Pena, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 326171004-4;

(continued on page two)

**BACKGROUND:**

**Summary**

In accordance with Section 3691 et seq. of the California Revenue and Taxation Code, and with prior approval of the Board of Supervisors, The Tax Collector conducted the March 16, 2010 public auction sale. The deed conveying title to the purchasers at the auction was recorded April 26, 2010. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on June 3, 2010, to parties of interest as defined in Section 4675 of said code. Parties of interest have been determined by an examination of lot book reports as well as Assessor's and Recorder's records, and various research methods were used to obtain current mailing addresses for these parties of interest.

(continued on page two)

*Don Kent*

Don Kent  
 Treasurer-Tax Collector

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 416	\$ 0	\$ 416	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0	
<b>SOURCE OF FUNDS:</b> Fund 65595 Excess Proceeds from Tax Sale				<b>Budget Adjustment:</b> N/A	
				<b>For Fiscal Year:</b> 15/16	

**C.E.O. RECOMMENDATION:**

**APPROVE**

BY: *Samuel Wong 7/13/15*  
 Samuel Wong

County Executive Office Signature

**MINUTES OF THE BOARD OF SUPERVISORS**

- Positions Added
- Change Order
- A-30
- 4/5 Vote

Prev. Agn. Ref.: 9-9 of 9/23/2014

District: 5

Agenda Number:

**9-8**

**SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

**FORM 11:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 185, Item 67. Last assessed to: Reggie H. Pena, a married man. District 5 [\$416] Fund 65595 Excess Proceeds from Tax Sale.

**DATE:** JUN 15 2015

**PAGE:** Page 2 of 2

**RECOMMENDED MOTION:**

2. Deny the claim from the State of California, Franchise Tax Board;
3. Authorize and direct the Auditor-Controller to issue a warrant to Reggie Pena aka Reggie H. Pena in the amount of \$416.58 no sooner than ninety days from the date of this order, unless an appeal has been filed in Superior Court, pursuant to the California Revenue and Taxation Code Section 4675.

**BACKGROUND:**

**Summary (continued)**

The Treasurer-Tax Collector has received two claims for excess proceeds:

1. Claim from Reggie Pena AKA Reggie H. Pena based on a Grant Deed recorded January 16, 2004 as Instrument No. 2004-0034296.
2. Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded May 11, 2009 as Instrument No. 2009-0234412 and an Order to Withhold Personal Income Tax dated March 25, 2014.

Pursuant to Section 4675 (a) and (e) of the California Revenue and Taxation Code, it is the recommendation of this office that Reggie Pena aka Reggie H. Pena be awarded excess proceeds in the amount of \$416.58. The claim from the State of California, Franchise Tax Board has been withdrawn. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion. Notice of this recommendation was sent to the claimants by certified mail.

**Impact on Citizens and Businesses**

Excess proceeds are being released to the last assessee of the property.

**ATTACHMENTS (if needed, in this order):**

Copies of the Excess Proceeds Claim forms and supporting documentation are attached.

CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX-DEFAULTED PROPERTY  
(SEE REVERSE SIDE FOR FURTHER INSTRUCTIONS)

To: Don Kent, Treasurer and Tax Collector

Re: Claim for Excess Proceeds

TC 185 Item 67 Assessment No.: 326171004-4

Assessee: PENA, REGGIE H

Situs:

Date Sold: March 16, 2010

Date Deed to Purchaser Recorded: April 26, 2010

Final Date to Submit Claim: April 26, 2011 ✓

RECEIVED  
2010 JUL 13 AM 11:30  
RIVERSIDE COUNTY  
TREAS - TAX COLLECTOR

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 416,58 from the sale of the above mentioned real property. I/We were the  lienholder(s),  property owner(s) [check in one box] at the time of the sale of the property as is evidenced by Riverside County Recorder's Document No. 2004-034296; recorded on 12-3-03. A copy of this document is attached hereto. I/We are the rightful claimants by virtue of the attached assignment of interest. I/We have listed below and attached hereto each item of documentation supporting the claim submitted.

NOTE: YOUR CLAIM WILL NOT BE CONSIDERED UNLESS THE DOCUMENTATION IS ATTACHED.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

If the property is held in Joint Tenancy, the taxsale process has severed this Joint Tenancy, and all Joint Tentants will have to sign the claim unless the claimant submits proof that he or she is entitled to the full amount of the claim, the claimant may only receive his or her respective portion of the claim.  
I/We affirm under penalty of perjury that the foregoing is true and correct.

Executed this 13 day of July, 2010 at RIVERSIDE, CA  
County, State

Reggie Peña  
Signature of Claimant

\_\_\_\_\_  
Signature of Claimant

Reggie Peña  
Print Name

\_\_\_\_\_  
Print Name

21981 Michael rd  
Street Address

\_\_\_\_\_  
Street Address

Perris CA 92570  
City, State, Zip

\_\_\_\_\_  
City, State, Zip

909 214-0293  
Phone Number

\_\_\_\_\_  
Phone Number

Recording Requested By  
CHICAGO TITLE COMPANY

DOC # 2004-0034296

01/16/2004 08:00A Fee:36.00

Page 1 of 2 Doc T Tax Paid

Recorded in Official Records

County of Riverside

Gary L. Orso

Assessor, County Clerk & Recorder.

RECORDING REQUESTED BY

AND WHEN RECORDED MAIL THIS DEED AND, UNLESS OTHERWISE SHOWN BELOW, MAIL TAX STATEMENT TO:

Reggie H. Pena

21445 Old Elsinore Road  
Perris, CA 92570



M	S	U	PAGE	SIZE	DA	PCOR	NOCOR	SMF	MISC.
	1		72						
									VG
A	R	L	COPY		LONG	REFUND	NCHG	EXAM	

Assessor's Parcel No.: 326-164-001 to 006 and  
TRA. 008-047 326-171-001 to 004

Title Order No.: 37041810

Escrow or Loan No.: 8368-9

GRANT DEED

36



THE UNDERSIGNED GRANTOR(S) DECLARE(S)

DOCUMENTARY TRANSFER TAX \$66.00 CITY TAX \$

- ( ) computed on full value of property conveyed, or
- ( X ) computed on full value less value of liens or encumbrances remaining at time of sale,
- ( X ) unincorporated area; ( ) City of Perris, and

FOR A VALUABLE CONSIDERATION, Receipt of which is hereby acknowledged,

Joe M. Rodriguez and Martha S. Rodriguez, Husband and Wife As Community Property as to an undivided one half interest and Ignacio Leon and Waldina Leon as Trustees of the Leon Family Trust

hereby GRANT(S) to Reggie H. Pena, a Married Man

the following described property in the City of Perris  
County of Riverside, State of California;

Lots 1 through 10, inclusive, in Block C of Perris Heights Estates, as shown by Map on file in Book 14 Page 72 of Maps, Records of Riverside County, California, together with that portion of Lot G abutting said Lots which would pass by operation of Law with the conveyance of the above described Lots, said Lot G being vacated by resolution of the City Council of the City of Perris, a Certified copy of said resolution being recorded August 9, 1968 as Instrument No. 77434 of Official records of Riverside County, California;

Except the North 44.00 feet conveyed to the City of Perris recorded August 9, 1968 as Instrument No. 77436 of Official records of Riverside County, California.

APN: 326-164-001 326-164-002 326-164-003 326-164-004 326-164-005 326-164-006 and 326-171-001 326-171-002 326-171-003

Joe M. Rodriguez  
Joe M. Rodriguez

Martha S. Rodriguez  
Martha S. Rodriguez

Ignacio Leon and Waldena Leon, Trustees of the Leon Family Trust

By: Ignacio Leon  
Ignacio Leon, Trustee

By: Waldena Leon  
Waldena Leon, Trustee

Document Date: December 3, 2003

**NIA ALL-PURPOSE ACKNOWLEDGMENT**

State of California

County of Riverside

On December 23, 2003 before me, Connie L Beach Notary Public

Name and Title of Officer (e.g., "Jane Doe, Notary Public")

personally appeared Ignacio Leon & Waldina Leon

Name(s) of Signer(s)

personally known to me - **OR** -  **proved** to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s) or the entity upon behalf of which the person(s) acted, executed the instrument.



WITNESS my hand and official seal.

Connie L Beach

Signature of Notary Public

**OPTIONAL**

*Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.*

**Description of Attached Document**

Title or Type of Document: Grant Deed

Document Date: December 3, 2003 Number of Pages: one & attach

Signer(s) Other Than Named Above: ~~Jose M Rodriguez~~ & Martha S. Rodriguez

**Capacity(ies) Claimed by Signer(s)**

Signer's Name: \_\_\_\_\_

- Individual
- Corporate Officer  
Title(s): \_\_\_\_\_
- Partner —  Limited  General
- Attorney-in-Fact
- Trustee
- Guardian or Conservator
- Other: \_\_\_\_\_



Signer Is Representing: \_\_\_\_\_

Signer's Name: \_\_\_\_\_

- Individual
- Corporate Officer  
Title(s): \_\_\_\_\_
- Partner —  Limited  General
- Attorney-in-Fact
- Trustee
- Guardian or Conservator
- Other: \_\_\_\_\_



Signer Is Representing: \_\_\_\_\_



STATE OF CALIFORNIA  
 FRANCHISE TAX BOARD  
 COLLECTION ADVISORY TEAM, MS A-340  
 PO BOX 2952  
 SACRAMENTO CA 95812-2952

June 21, 2010

In Reply Refer To: 624: Pena

**CLAIM FOR EXCESS PROCEEDS**

**RIVERSIDE COUTY TREASURER-TAX COLLECTOR  
 POB 12005  
 RIVERSIDE CA 92502**

RECEIVED  
 2010 JUL -7 AM 11:52  
 RIVERSIDE COUNTY  
 TREAS - TAX COLLECTOR

Assessment No. : 326171004-4 Item 67  
 Taxpayer (s) : Reggie Pena  
 FTB Account Number: [REDACTED]

I, Deborah Barrett, am the Supervisor of the Collection Advisory Team, of the State of California, Franchise Tax Board and am authorized to execute this claim on behalf of said Board.

The Franchise Tax Board hereby claims any or all of the excess proceeds resulting from the trustee sale or tax defaulted sale on March 16, 2010.

The claim is based on the fact that the Franchise Tax Board was a party in interest in the property at the time of sale and the following proof is submitted to establish rights to the excess proceeds:

A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of Reggie Pena, Account Number: [REDACTED]

A perfected and enforceable state tax lien arose upon all real property of Reggie Pena pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$36,495.92 as of March 16, 2010.

I declare under penalty of perjury that the foregoing and attached supporting documents are true and correct.

If you have any questions regarding this claim, contact Sandra Thurman of this department at 916-847-4398.

*Deborah Barrett*  
 Deborah Barrett, Supervisor  
 Collection Advisory Team

Recording Requested by

STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
Sacramento CA 95812-2952

And When Recorded Mail to

Special Procedures Section  
PO BOX 2952  
Sacramento CA 95812-2952

DOC # 2009-0234412  
05/11/2009 08:00A Fee:NC  
Page 1 of 1  
Recorded in Official Records  
County of Riverside  
Larry W. Ward  
Assessor, County Clerk & Recorder



NOTICE OF STATE TAX LIEN

Dea M 062

FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 09119345562

The Franchise Tax Board of the State of California hereby certifies that the following named taxpayer(s) is liable under parts 10 or 11 of Division 2 of the Revenue and Taxation Code to the State of California for amount due and required to be paid by said taxpayer as follows:

Name of Taxpayer(s) : REGGIE H PENA

FTB Account Number [REDACTED]

Social Security Number(s) [REDACTED]

Last Known Address : 21981 MICHAEL RD  
: PERRIS CA 92570-9533

For Taxable Years : 2006

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	* TOTAL
\$22,615.00	\$5,620.25	\$4,512.83	\$200.00	\$0.00	\$-134.00	\$32,814.08

Further interest and fees will accrue at the rate prescribed by law until paid; that the Franchise Tax Board of the State of California complied with all of the provisions of parts 10 or 11 of Division 2 of the Revenue and Taxation Code of the State of California in computing, levying, determining and assessing the tax; the said amounts are due and payable and have not been paid. Said lien attaches to all property and rights to such property now owned or later acquired by the taxpayer.

IN WITNESS WHEREOF, the Franchise Tax Board of the State of California has duly authorized the undersigned to execute this Notice in its name.

DATED: 05/04/09

FRANCHISE TAX BOARD  
of the State of California

Collection Bureau  
Telephone Number: (916) 845-4350

By: *[Signature]*

\*Additional interest is accruing at the rate prescribed by law.

Authorized facsimile signature.

FTB 2930 V1 ARCS (REV 03-2008)

Public Record

State of California  
Franchise Tax Board

Certificate of Tax Due and Delinquency

Filed Pursuant to Part 10.2, Division 2, Revenue and Taxation Code

State of California )  
County of Sacramento )

The Franchise Tax Board certifies that:

The taxpayer is delinquent in payment of tax, penalties, and interest imposed upon the taxpayer under the provisions of the California Revenue and Taxation Code.

The name of the taxpayer, the last known address, and the amount of tax, penalties, and interest with reference to which the taxpayer is delinquent are as follows:

REGGIE PENA  
21981 MICHAEL RD  
PERRIS CA 92570 - 9533

<u>Tax Year</u>	<u>Tax</u>	<u>Penalties</u>	<u>Interest</u>	<u>Fees</u>	<u>Payments</u>	<u>Total</u>
2006	\$ 22,615.00	\$ 5,620.25	\$ 5,881.90	\$200.00	\$ 134.00	\$ 34,183.15
2007	\$ 1,318.00	\$ 659.00	\$ 203.77	\$132.00	\$ .00	\$ 2,312.77
<b>TOTAL</b>	<b>\$ 23,933.00</b>	<b>\$ 6,279.25</b>	<b>\$ 6,085.67</b>	<b>\$332.00</b>	<b>\$ 134.00</b>	<b>\$ 36,495.92</b>

Balance reflects the total liability as of the date of the sale March 16, 2010.

The following Certificate(s) of Amount of Tax, Penalties, and Interest Due have been filed as follows:

Cert. No. 09119-345563 recorded in Riverside County on May 1, 2009 for the tax year 2006 under Instrument No. 2009-0234412.

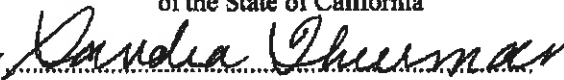
Cert. No. 09272-623765 recorded in Riverside County on October 13, 2009 for the tax year 2007 under Instrument No. 2009-0529647.

The taxpayer is indebted to the State of California in the above amount; no part of the indebtedness has been paid and the whole thereof is now due, owing and unpaid from the taxpayer to the State of California; the Franchise Tax Board has fully complied with all provisions of the Revenue and Taxation Code relating to the computation and levy of tax, penalties, and interest.

IN WITNESS WHEREOF the Franchise Tax Board has caused this Certificate to be executed in its name and on its behalf and its seal to be affixed by the undersigned, thereunto duly authorized.

Dated June 21, 2010  
(Seal)

FRANCHISE TAX BOARD  
of the State of California

BY   
Sandra Thurman, Advisor  
(916) 845-4398





STATE OF CALIFORNIA

FRANCHISE TAX BOARD  
P.O. Box 2952  
SACRAMENTO, CA 95812-2952

March 26, 2014

**FACSIMILE TRANSMITTAL COVER SHEET**

**CONFIDENTIALITY NOTE:**

This telecopy may contain confidential and/or legally privileged information and is intended only for the use of the individual or entity to whom it is addressed. If you are not the intended recipient, the employee, or agent responsible for delivering this telecopy to the intended recipient, be advised that any copying, dissemination, distribution, unauthorized inspection, or disclosure of information from this telecopy is prohibited. Persons disclosing confidential information are subject to penalties under applicable law.

If you have received this telecopy in error, please notify the sender immediately by telephone and mail the entire facsimile message back to us at the address listed above.

Please deliver the following page(s)

**TO:**

NAME: JENNIFER PAZICNI

FIRM/UNIT: RIVERSIDE COUNTY TREASURER-TAX COLLECTOR

FAX NO.: 951-955-3990

PHONE NO.:

RE: REGGIE PENA

**FROM:**

NAME: M. ANDRADE - SPECIALIST

FIRM/UNIT: COLLECTION ADVISORY TEAM

FAX NO.: (916) 364-2738

PHONE NO.: (916) 845-7977

Number of pages FAXED: 17 (includes this page)

Hard copy:  will follow  
 will not follow

If there are any problems or questions regarding this communication, please call (916) 845-7977

Comments:



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
COLLECTION ADVISORY TEAM, MS A-240  
PO BOX 2952  
SACRAMENTO CA 95812-2952

March 24, 2014

In Reply Refer To:624:CAT:MJA

**CLAIM FOR EXCESS PROCEEDS**

RIVERSIDE COUNTY TREASURER-TAX COLLECTOR  
P O BOX 12005  
RIVERSIDE CA 92502-2205

Reference Number : 326171004-4  
Taxpayer (s) : Reggie H Pena  
FTB Account Number: [REDACTED]

I, Deborah Barrett, am the Supervisor of the Collection Advisory Team of the State of California, Franchise Tax Board and am authorized to execute this claim on behalf of said Board.

The Franchise Tax Board hereby claims any or all of the excess proceeds resulting from the trustee sale or tax defaulted sale on March 16, 2010.

The claim is based on the fact that the Franchise Tax Board was a party in interest in the property at the time of sale and the following proof is submitted to establish rights to the excess proceeds:

A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of Reggie H Pena, Account Number [REDACTED]

A perfected and enforceable state tax lien arose upon all real property of Reggie H Pena pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$10,543.62, as of March 16, 2010.

I declare under penalty of perjury that the foregoing and attached supporting documents are true and correct.

If you have any questions regarding this claim, contact Matthew Andrade of this department at 916-845-7797.

Deborah Barrett, Supervisor  
Collection Advisory Team

**State of California  
Franchise Tax Board  
Certificate of Tax Due and Delinquency**

Filed Pursuant to Part 10.2, Division 2, Revenue and Taxation Code

State of California )  
County of Sacramento )

The Franchise Tax Board certifies that:

The taxpayer is delinquent in payment of tax, penalties, and interest imposed upon the taxpayer under the provisions of the California Revenue and Taxation Code.

The name of the taxpayer, the last known address, and the amount of tax, penalties, and interest with reference to which the taxpayer is delinquent are as follows:

PENA, REGGIE H  
21981 MICHAEL RD  
PERRIS, CA 92570 - 9533

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2006	\$10,535.00	\$2,633.75	\$5,074.75	\$210.00	\$6,000.00	\$12,453.50
2007	\$184.00	\$146.00	\$88.98	\$142.00	\$0.00	\$560.98
2008	\$35,993.00	\$9,398.25	\$9,058.70	\$136.00	\$0.00	\$54,585.95
2009	\$11,137.00	\$3,017.00	\$2,039.14	\$123.00	\$0.00	\$16,316.14
2010	\$0.00	\$0.00	\$0.00	\$57.00	\$0.00	\$57.00
<b>Total</b>	<b>\$57,849.00</b>	<b>\$15,195.00</b>	<b>\$16,261.57</b>	<b>\$668.00</b>	<b>\$6,000.00</b>	<b>\$83,973.57</b>

**Total Liened \$10,543.62 (\*\*)**

**Total Unliened \$73,429.95 (\*\*\*)**

(\*) Balance(s) reflect(s) the liabilities secured by a recorded or filed Notice of State Tax Lien as of the date of the trustee's sale March 16, 2010. The current per diem on these liabilities is \$0.87.

(\*\*) Balance(s) reflect(s) the liabilities not secured by a recorded or filed Notice of State Tax Lien at the time of the trustee's sale. The balance is as of the date of this certificate. The current per diem on these liabilities is \$6.04.

The following Notice(s) of State Tax Lien have/has been recorded or filed:

- Cert No. 09119-345562 recorded in Riverside County on May 11, 2009, for tax year 2006 under Instrument No. 2009-0234412.
- Cert No. 09272-623765 recorded in Riverside County on October 13, 2009, for tax year 2007 under Instrument No. 2009-0529647.
- Cert No. 10223-684406 recorded in Riverside County on August 23, 2010, for tax year 2008 under Instrument No. 20100400491.
- Cert No. 11236487240 recorded in Riverside County on September 14, 2011, for tax year 2009 under Instrument No. 2011-0406948.
- Cert No. 12325-350082 recorded in Riverside County on December 6, 2012, for tax year 2010 under Instrument No. 2012-0594064.

The taxpayer is indebted to the State of California in the above amount; no part of the indebtedness has been paid and the whole thereof is now due, owing and unpaid from the taxpayer to the State of California; the Franchise Tax Board has fully complied with all provisions of the Revenue and Taxation Code relating to the computation and levy of tax, penalties, and interest.

IN WITNESS WHEREOF the Franchise Tax Board has caused this Certificate to be executed in its name and on its behalf and its seal to be affixed by the undersigned, thereunto duly authorized.

March 24, 2014

FRANCHISE TAX BOARD  
of the State of California

BY   
Matthew Andrade, Specialist  
(916) 845-7977



STATE OF CALIFORNIA

**FRANCHISE TAX BOARD**COLLECTION ADVISORY TEAM, M/S A-240  
P. O. BOX 2952  
SACRAMENTO CA 95812-2952

March 25, 2014

In reply refer to:  
624:CAT:MJARIVERSIDE COUNTY TREASURER-TAX COLLECTOR  
P O BOX 12005  
RIVERSIDE CA 92502-2205Subject            **ORDER TO WITHHOLD PERSONAL INCOME TAX**  
Sale No.           **326171004-4**

When the Franchise Tax Board receives a request for a claim to excess proceeds and there is an unpaid balance for California Personal Income Tax that is not secured by a recorded lien, this department may issue to the trustee an **ORDER TO WITHHOLD PERSONAL INCOME TAX**. Pursuant to Revenue and Taxation Code 18670(a), this order attaches to all credits, personal property or other things of value in your control belonging to Reggie H Pena. **This OTW is in addition and supplement to the Franchise Tax Board Claim For Surplus Funds.** When paying the Franchise Tax Board by check, it is essential that the FTB account number appear on the check. Referencing any other number will delay the processing of the check.

If you have any questions regarding this claim, please contact the undersigned.

  
Matthew Andrade, Specialist  
Collection Advisory Team  
(916) 845-7977



STATE OF CALIFORNIA  
 Franchise Tax Board, M/S A-240  
 PO BOX 2982  
 SACRAMENTO CA 95812-2982  
 (916)845-7977

**ORDER TO WITHHOLD  
 PERSONAL INCOME TAX**

**PART 1 — RETAIN FOR YOUR RECORDS**

Date: March 24, 2014

RIVERSIDE COUNTY TREASURER-TAX  
 COLLECTOR  
 P O BOX 12005  
 RIVERSIDE CA 92502-2205

Case No.: 326171004-4  
 Acct. No.: [REDACTED]  
 SSN: [REDACTED]  
 Tax Year(s): 2006, 2007, 2008, 2009, 2010

Taxpayer's Name and Address:

PENA, REGGIE H  
 21981 MICHAEL RD  
 PERRIS, CA 92570 - 9533

<p><b>AMOUNT DUE</b>                  \$ 73,429.95</p>
--

We are issuing THIS ORDER TO WITHHOLD to enforce payment of an amount due for California Personal Income Tax. The taxpayer has not paid the amount due, shown above. (See reverse side for applicable sections of the California Revenue and Taxation Code.)

THIS ORDER ATTACHES TO ALL CREDITS, PERSONAL PROPERTY, OR OTHER THINGS OF VALUE IN YOUR POSSESSION OR UNDER YOUR CONTROL BELONGING TO THE TAXPAYER. THIS INCLUDES, BUT IS NOT LIMITED TO, PAYMENTS DUE THE TAXPAYER AS A RESULT OF THE TAX- DEFAULT SALE OF PARCEL 326171004-4 ON MARCH 16, 2010. THIS ORDER PERTAINS TO A LIABILITY NOT CLAIMED HEREIN.

YOU ARE REQUIRED TO WITHHOLD the lesser of (1) the amount due shown above, or (2) the amount in your possession or under your control belonging to the taxpayer at the time you received this Order.

IN COMPLYING WITH THIS ORDER, WE REQUEST THAT YOU:

1. NOTIFY the taxpayer that you are withholding funds pursuant to the order by delivering PART 3 to the taxpayer as soon as possible.
2. RETAIN ANY FUNDS WITHHELD FOR 10 BUSINESS DAYS FROM THE DATE YOU RECEIVED THIS ORDER OR UNTIL THE DISTRIBUTION OF FUNDS HAVE BECOME FINAL, WHICHEVER IS LATER. AT THE END OF THE HOLDING PERIOD, REMIT ANY FUNDS WITHHELD UNLESS YOU HAVE RECEIVED A RELEASE FROM THIS DEPARTMENT. PLEASE INCLUDE A COPY OF THIS ORDER WITH YOUR REMITTANCE.
3. COMPLETE the questionnaire on PART 2. Please attach your remittance, if any, to that page and mail it to the Franchise Tax Board office shown at the top of this page (envelope enclosed).
4. ADVISE any interested parties to present claims to the Franchise Tax Board.
5. REFER to PART 2 if you possess or control any property other than cash, payments or credits belonging to the taxpayer.

**EXCERPTS FROM CALIFORNIA REVENUE AND TAXATION CODE****18670. NOTICE TO WITHHOLD, HOW SERVED**

(a) The Franchise Tax Board may by notice, served personally or by first-class mail, require any employer, person, officer or department of the state, political subdivision or agency of the state, including the Regents of the University of California, a city organized under a freeholders' charter, or a political body not a subdivision or agency of the state, having in their possession, or under their control, any credits or other personal property or other things of value, belonging to a taxpayer or to an employer or person who has failed to withhold and transmit amounts due pursuant to this article, to withhold, from the credits or other personal property or other things of value, the amount of any tax, interest, or penalties due from the taxpayer or the amount of any liability incurred by that employer or person for failure to withhold and transmit amounts due from a taxpayer under this part and to transmit the amount withheld to the Franchise Tax Board at the times that it may designate. However, in the case of a depository institution, as defined in Section 19(b) of the Federal Reserve Act 12 U.S.C. Sec. 481(b)(1)(A), amounts due from a taxpayer under this part shall be transmitted to the Franchise Tax Board not less than 10 business days from receipt of the notice. To be effective, the notice shall state the amount due from the taxpayer and shall be delivered or mailed to the branch or office reported in information returns filed with the Franchise Tax Board, or the branch or office where the credits or other property is held, unless another branch or office is designated by the employer, person, officer or department of the state, political subdivision or agency of the state, including the Regents of the University of California, a city organized under a freeholders' charter, or a political body not a subdivision or agency of the state.

(b) (1) At least 45 days before sending a notice to withhold to the address indicated on the information return, the Franchise Tax Board shall request a depository institution to do either of the following:

(A) Verify that the address on its information return is its designated address for receiving notices to withhold.

(B) Provide the Franchise Tax Board with a designated address for receiving notices to withhold.

(2) Once the depository institution has specified a designated address pursuant to paragraph (1), the Franchise Tax Board shall send all notices to that address unless the depository institution provides notification of another address. The Franchise Tax Board shall send all notices to withhold to a new designated address 30 days after notification.

(3) Failure to verify or provide a designated address within 30 days of receiving the request shall be deemed verification of the address on the information return as the depository institution's designated address.

(c) Any corporation or person failing to withhold the amounts due from any taxpayer and transmit them to the Franchise Tax Board after service of the notice shall be liable for those amounts. However, in the case of a depository institution; if a notice to withhold is mailed to the branch where the account is located or principal banking office, the depository institution shall be liable for a failure to withhold only to the extent that the accounts can be identified in information normally maintained at that location in the ordinary course of business.

**18672. FAILURE TO WITHHOLD, LIABILITY**

Any employer or person failing to withhold the amount due from any taxpayer and transmit the same to the Franchise Tax Board after service of a notice pursuant to Section 18670 or 18671 is liable for those amounts.

**18674. WITHHOLD AGENT, MUST PAY WITHOUT RESORTING TO ACTION**

(a) Any employer or person required to withhold and transmit any amount pursuant to this article shall comply with the requirement without resort to any legal or equitable action in a court of law or equity. Any employer or person paying to the Franchise Tax Board any amount required by it to be withheld is not liable therefor to the person from whom withheld unless the amount withheld is refunded to the withholding agent. However, if a depository institution, as defined in 12 U.S.C. Section 481 (b)(1)(A) withholds and pays to the Franchise Tax Board pursuant to this article any monies held in a deposit account in which the delinquent taxpayer and another person or persons have an interest, or in an account held in the name of a third party or parties in which the delinquent taxpayer is ultimately determined to have no interest, the depository institution paying those monies to the Franchise Tax Board is not liable therefor to any of the persons who have an interest in the account, unless the amount withheld is refunded to the withholding agent.

(b) In the case of a deposit account or accounts for which this notice to withhold applies, the depository institution shall send a notice by first-class mail to each person named on the account or accounts included in the notice from the Franchise Tax Board, provided a current address for each person is available to the institution. This notice shall inform each person as to the reason for the hold placed on the account or accounts, the amount subject to being withheld and the date by which this amount is to be remitted to the Franchise Tax Board. An institution may assess the account or accounts of each person receiving this notice a reasonable service charge not to exceed three dollars (\$3).



STATE OF CALIFORNIA  
Franchise Tax Board, M/S A-240  
PO BOX 2962  
SACRAMENTO CA 95812-2962  
(916)845-7977

**ORDER TO WITHHOLD  
PERSONAL INCOME TAX  
PART 2 — RETURN WITH PAYMENT**

Date: March 24, 2014

RIVERSIDE COUNTY TREASURER-TAX  
COLLECTOR  
P O BOX 12005  
RIVERSIDE CA 92502-2205

Case No.: 326171004-4  
Acct. No.: [REDACTED]  
SSN: [REDACTED]  
Tax Year(s): 2006, 2007, 2008, 2009, 2010

Taxpayer's Name and Address:

PENA, REGGIE H  
21981 MICHAEL RD  
PERRIS, CA 92570 - 9533

**AMOUNT DUE**  
**\$ 73,429.95**

**PLEASE COMPLETE THE QUESTIONNAIRE BELOW.**

A.  Payment of \$ \_\_\_\_\_ is attached.

Payment is not attached because (check one):

- B.  Account closed.
- C.  Unable to locate account
- D.  No funds/nothing to report
- E.  Other (Please attach explanation.)

**NOTICE:**

If you possess or control any property other than cash or credits belonging to the taxpayer, (1) do NOT convert such property to cash as a result of this order, but provide us with a description of the property under your control and hold the property until you receive a release from this department. (2) If such property is sold for other reasons, remit the cash proceeds to this department.

Property other than cash may include, but is not limited to, stocks, bonds, stock options, stock rights, contents of safe deposit boxes, etc.

Contact this office at the address shown above if you are not sure how to proceed in special or unusual circumstances.



STATE OF CALIFORNIA  
Franchise Tax Board, M/S A-240  
PO BOX 2952  
SACRAMENTO CA 95812-2952  
(916)845-7877

**ORDER TO WITHHOLD  
PERSONAL INCOME TAX  
PART 3 — FURNISH TO TAXPAYER**

Date: March 24, 2014

RIVERSIDE COUNTY TREASURER-TAX  
COLLECTOR  
P O BOX 12005  
RIVERSIDE CA 92502-2205

Case No.: 325171004-4  
Acct. No.: [REDACTED]  
SSN: [REDACTED]  
Tax Year(s): 2006, 2007, 2008, 2009, 2010

<p><b>AMOUNT DUE</b> <b>\$ 73,429.95</b></p>
--

Taxpayer's Name and Address:

PENA, REGGIE H  
21981 MICHAEL RD  
PERRIS, CA 92570 - 9533

The Franchise Tax Board has issued an ORDER TO WITHHOLD to the addressee shown above under authorization of Section 18670 of the California Revenue and Taxation Code to enforce payment of an amount due for California Personal Income Tax.

The addressee has been instructed to deduct and withhold the amount due, shown above, from any credits or payments of any nature due, owing, and unpaid to you. Such credits and payments include, but are not limited to, deposits in financial institutions, declared dividends, rents, royalties, deposits in vacation or holiday trust funds, Individual Retirement Accounts, Keogh Accounts and other personal property in the possession of or controlled by the addressee.

The amount withheld by the addressee will be paid to the Franchise Tax Board and applied to your account for the tax years noted above. You should determine the amount withheld by the addressee and, if it is less than the amount due, you should forward payment of the remaining unpaid balance immediately to avoid further collection action. Please make your check or money order payable to the FRANCHISE TAX BOARD, attach it to this notice, and mail it to the Franchise Tax Board office shown at the top of this page.

**SPECIAL INFORMATION CONCERNING TAXPAYER RIGHTS**

- If we levy upon your bank account in error, we can reimburse you for bank charges incurred as a result of our error. To receive reimbursement, you must write to us at the above address within 90 days from the date of the levy.
- If immediate, full payment of the amount due will create an undue hardship, or if you have already paid the amount due, or if the amount is not due, contact us immediately. Please telephone the number shown at the top of this form for account information. You should have this notice with you when you call.

The Franchise Tax Board has a Taxpayer Advocate who reviews those cases where taxpayers have been unable to resolve their problems with the Franchise Tax Board through normal channels. To contact the Taxpayer Advocate, write to: Taxpayer Advocate Bureau, PO Box 157, Rancho Cordova CA 95741-0157, FAX (916) 845-6614. You may also email the Advocate at <http://www.ftb.ca.gov>.



## EXCERPTS FROM CALIFORNIA REVENUE AND TAXATION CODE

### 18670. NOTICE TO WITHHOLD, HOW SERVED

(a) The Franchise Tax Board may by notice, served personally or by first-class mail, require any employer, person, officer or department of the state, political subdivision or agency of the state, including the Regents of the University of California, a city organized under a freeholders' charter, or a political body not a subdivision or agency of the state, having in their possession, or under their control, any credits or other personal property or other things of value, belonging to a taxpayer or to an employer or person who has failed to withhold and transmit amounts due pursuant to this article, to withhold, from the credits or other personal property or other things of value, the amount of any tax, interest, or penalties due from the taxpayer or the amount of any liability incurred by that employer or person for failure to withhold and transmit amounts due from a taxpayer under this part and to transmit the amount withheld to the Franchise Tax Board at the times that it may designate. However, in the case of a depository institution, as defined in Section 19(b) of the Federal Reserve Act (12 U.S.C.A. Sec. 461(b)(1) (A)), amounts due from a taxpayer under this part shall be transmitted to the Franchise Tax Board not less than 10 business days from receipt of the notice. To be effective, the notice shall state the amount due from the taxpayer and shall be delivered or mailed to the branch or office reported in information returns filed with the Franchise Tax Board, or the branch or office where the credits or other property is held, unless another branch or office is designated by the employer, person, officer or department of the state, political subdivision or agency of the state, including the Regents of the University of California, a city organized under a freeholders' charter or a political body not a subdivision or agency of the state.

(b) (1) At least 45 days before sending a notice to withhold to the address indicated on the information return, the Franchise Tax Board shall request a depository institution to do either of the following:

(A) Verify that the address on its information return is its designated address for receiving notices to withhold.

(B) Provide the Franchise Tax Board with a designated address for receiving notices to withhold.

(2) Once the depository institution has specified a designated address pursuant to paragraph (1), the Franchise Tax Board shall send all notices to that address unless the depository institution provides notification of another address. The Franchise Tax Board shall send all notices to withhold to a new designated address 30 days after notification.

(3) Failure to verify or provide a designated address within 30 days of receiving the request shall be deemed verification of the address on the information return as the depository institution's designated address.

(c) Any corporation or person failing to withhold the amounts due from any taxpayer and transmit them to the Franchise Tax Board after service of the notice shall be liable for those amounts. However, in the case of a depository institution, if a notice to withhold is mailed to the branch where the account is located or principal banking office, the depository institution shall be liable for a failure to withhold only to the extent that the accounts can be identified in information normally maintained at that location in the ordinary course of business.

### 18672. FAILURE TO WITHHOLD, LIABILITY

Any employer or person failing to withhold the amount due from any taxpayer and to transmit the same to the Franchise Tax Board after service of a notice pursuant to Section 18670 is liable for such amounts.

### 18674. WITHHOLD AGENT, MUST PAY WITHOUT RESORTING TO ACTION

(a) Any employer or person required to withhold and transmit any amount pursuant to this article shall comply with the requirement without resort to any legal or equitable action in a court of law or equity. Any employer or person paying to the Franchise Tax Board any amount required by it to be withheld is not liable therefor to the person from whom withheld unless the amount withheld is refunded to the withholding agent. However, if a depository institution, as defined in 12 U.S.C. Sec. 461(b)(1)(A) withholds and pays to the Franchise Tax Board pursuant to this article any moneys held in a deposit account in which the delinquent taxpayer and another person or persons have an interest, or in an account held in the name of a third party or parties in which the delinquent taxpayer is ultimately determined to have no interest, the depository institution paying those moneys to the Franchise Tax Board is not liable therefor to any of the persons who have an interest in the account, unless the amount withheld is refunded to the withholding agent.

(b) In the case of a deposit account or accounts for which this notice to withhold applies, the depository institution shall send a notice by first-class mail to each person named on the account or accounts included in the notice from the Franchise Tax Board, provided that a current address for each person is available to the institution. This notice shall inform each person as to the reason for the hold placed on the account or accounts, the amount subject to being withheld, and the date by which this amount is to be remitted to the Franchise Tax Board. An institution may assess the account or accounts of each person receiving this notice a reasonable service charge not to exceed three dollars (\$3).



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
COLLECTION ADVISORY TEAM, MS A-240  
PO BOX 2952  
SACRAMENTO CA 95812-2952

March 24, 2014

In Reply Refer To:624;CAT:MJA

**CLAIM FOR EXCESS PROCEEDS**

RIVERSIDE COUNTY TREASURER-TAX COLLECTOR  
P O BOX 12005  
RIVERSIDE CA 92502-2205

Reference Number : 326164006-4 ITEM 63  
Taxpayer (s) : Reggie H Pena  
FTB Account Number: [REDACTED]

I, Deborah Barrett, am the Supervisor of the Collection Advisory Team of the State of California, Franchise Tax Board and am authorized to execute this claim on behalf of said Board.

The Franchise Tax Board hereby claims any or all of the excess proceeds resulting from the trustee sale or tax defaulted sale on March 16, 2010.

The claim is based on the fact that the Franchise Tax Board was a party in interest in the property at the time of sale and the following proof is submitted to establish rights to the excess proceeds:

A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of Reggie H Pena, Account Number [REDACTED]

A perfected and enforceable state tax lien arose upon all real property of Reggie H Pena pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$10,543.62, as of March 16, 2010.

I declare under penalty of perjury that the foregoing and attached supporting documents are true and correct.

If you have any questions regarding this claim, contact Matthew Andrade of this department at 916-845-7797.

*Deborah Barrett*  
Deborah Barrett, Supervisor  
Collection Advisory Team

**State of California  
Franchise Tax Board  
Certificate of Tax Due and Delinquency**

Filed Pursuant to Part 10.2, Division 2, Revenue and Taxation Code

State of California )  
  )  
County of Sacramento )

The Franchise Tax Board certifies that:

The taxpayer is delinquent in payment of tax, penalties, and interest imposed upon the taxpayer under the provisions of the California Revenue and Taxation Code.

The name of the taxpayer, the last known address, and the amount of tax, penalties, and interest with reference to which the taxpayer is delinquent are as follows:

PENA, REGGIE H  
21981 MICHAEL RD  
PERRIS, CA 92570 - 9533

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2006	\$10,535.00	\$2,633.75	\$5,074.75	\$210.00	\$6,000.00	\$12,453.50
2007	\$184.00	\$146.00	\$88.98	\$142.00	\$0.00	\$560.98
2008	\$35,993.00	\$9,398.25	\$9,058.70	\$136.00	\$0.00	\$54,585.95
2009	\$11,137.00	\$3,017.00	\$2,039.14	\$123.00	\$0.00	\$16,316.14
2010	\$0.00	\$0.00	\$0.00	\$57.00	\$0.00	\$57.00
<b>Total</b>	<b>\$57,849.00</b>	<b>\$15,195.00</b>	<b>\$16,261.57</b>	<b>\$668.00</b>	<b>\$6,000.00</b>	<b>\$83,973.57</b>

**Total Liened \$10,543.62 (\*)**

**Total Unliened \$73,429.95 (\*\*)**

(\*) Balance(s) reflect(s) the liabilities secured by a recorded or filed Notice of State Tax Lien as of the date of the trustee's sale March 16, 2010. The current per diem on these liabilities is \$0.87.

(\*\*) Balance(s) reflect(s) the liabilities not secured by a recorded or filed Notice of State Tax Lien at the time of the trustee's sale. The balance is as of the date of this certificate. The current per diem on these liabilities is \$6.04.

The following Notice(s) of State Tax Lien have/has been recorded or filed:

- Cert No. 09119-345562 recorded in Riverside County on May 11, 2009, for tax year 2006 under instrument No. 2009-0234412.
- Cert No. 09272-623765 recorded in Riverside County on October 13, 2009, for tax year 2007 under instrument No. 2009-0329647.
- Cert No. 10223-684406 recorded in Riverside County on August 23, 2010, for tax year 2008 under instrument No. 20100400491.
- Cert No. 11236487240 recorded in Riverside County on September 14, 2011, for tax year 2009 under instrument No. 2011-0406948.
- Cert No. 12325-350082 recorded in Riverside County on December 6, 2012, for tax year 2010 under instrument No. 2012-0594064.

The taxpayer is indebted to the State of California in the above amount; no part of the indebtedness has been paid and the whole thereof is now due, owing and unpaid from the taxpayer to the State of California; the Franchise Tax Board has fully complied with all provisions of the Revenue and Taxation Code relating to the computation and levy of tax, penalties, and interest.

IN WITNESS WHEREOF the Franchise Tax Board has caused this Certificate to be executed in its name and on its behalf and its seal to be affixed by the undersigned, thereunto duly authorized.

March 24, 2014

FRANCHISE TAX BOARD  
of the State of California

BY.....  
Matthew Andrade, Specialist  
(916) 845-7977



STATE OF CALIFORNIA

**FRANCHISE TAX BOARD**

COLLECTION ADVISORY TEAM, M/S A-240  
P. O. BOX 2962  
SACRAMENTO CA 95812-2962

March 25, 2014

In reply refer to:  
624:CAT:MJA

RIVERSIDE COUNTY TREASURER-TAX COLLECTOR  
P O BOX 12005  
RIVERSIDE CA 92502-2205

Subject : ORDER TO WITHHOLD PERSONAL INCOME TAX  
Sale No. : 326164006-4 ITEM 63

When the Franchise Tax Board receives a request for a claim to excess proceeds and there is an unpaid balance for California Personal Income Tax that is not secured by a recorded lien, this department may issue to the trustee an ORDER TO WITHHOLD PERSONAL INCOME TAX. Pursuant to Revenue and Taxation Code 18670(a), this order attaches to all credits, personal property or other things of value in your control belonging to Reggie H Pena. **This OTW is in addition and supplement to the Franchise Tax Board Claim For Surplus Funds.** When paying the Franchise Tax Board by check, it is essential that the FTB account number appear on the check. Referencing any other number will delay the processing of the check.

If you have any questions regarding this claim, please contact the undersigned.

Matthew Andrade, Specialist  
Collection Advisory Team  
(916) 845-7977



STATE OF CALIFORNIA  
Franchise Tax Board, M/S A-240  
PO BOX 2952  
SACRAMENTO CA 95812-2952  
(916)845-7977

**ORDER TO WITHHOLD  
PERSONAL INCOME TAX  
PART 1 — RETAIN FOR YOUR RECORDS**

Date: March 24, 2014

RIVERSIDE COUNTY TREASURER-TAX  
COLLECTOR  
P O BOX 12005  
RIVERSIDE CA 92502-2205

Case No.: 326164006-4  
Acct. No.: [REDACTED]  
SSN: [REDACTED]  
Tax Year(s): 2008, 2007, 2008, 2009, 2010

**AMOUNT DUE**

**\$ 73,429.95**

**Taxpayer's Name and Address:**

PENA, REGGIE H  
21981 MICHAEL RD  
PERRIS, CA 92570 - 9533

We are issuing THIS ORDER TO WITHHOLD to enforce payment of an amount due for California Personal Income Tax. The taxpayer has not paid the amount due, shown above. (See reverse side for applicable sections of the California Revenue and Taxation Code.)

THIS ORDER ATTACHES TO ALL CREDITS, PERSONAL PROPERTY, OR OTHER THINGS OF VALUE IN YOUR POSSESSION OR UNDER YOUR CONTROL BELONGING TO THE TAXPAYER. THIS INCLUDES, BUT IS NOT LIMITED TO, PAYMENTS DUE THE TAXPAYER AS A RESULT OF THE TAX- DEFAULT SALE OF PARCEL 326164006-4 ON MARCH 16, 2010. THIS ORDER PERTAINS TO A LIABILITY NOT CLAIMED HEREIN.

YOU ARE REQUIRED TO WITHHOLD the lesser of (1) the amount due shown above, or (2) the amount in your possession or under your control belonging to the taxpayer at the time you received this Order.

IN COMPLYING WITH THIS ORDER, WE REQUEST THAT YOU:

1. NOTIFY the taxpayer that you are withholding funds pursuant to the order by delivering PART 3 to the taxpayer as soon as possible.
2. RETAIN ANY FUNDS WITHHELD FOR 10 BUSINESS DAYS FROM THE DATE YOU RECEIVED THIS ORDER OR UNTIL THE DISTRIBUTION OF FUNDS HAVE BECOME FINAL, WHICHEVER IS LATER. AT THE END OF THE HOLDING PERIOD, REMIT ANY FUNDS WITHHELD UNLESS YOU HAVE RECEIVED A RELEASE FROM THIS DEPARTMENT. PLEASE INCLUDE A COPY OF THIS ORDER WITH YOUR REMITTANCE.
3. COMPLETE the questionnaire on PART 2. Please attach your remittance, if any, to that page and mail it to the Franchise Tax Board office shown at the top of this page (envelope enclosed).
4. ADVISE any interested parties to present claims to the Franchise Tax Board.
5. REFER to PART 2 if you possess or control any property other than cash, payments or credits belonging to the taxpayer.

**EXCERPTS FROM CALIFORNIA REVENUE AND TAXATION CODE****18670. NOTICE TO WITHHOLD, HOW SERVED**

(a) The Franchise Tax Board may by notice, served personally or by first-class mail, require any employer, person, officer or department of the state, political subdivision or agency of the state, including the Regents of the University of California, a city organized under a freeholders' charter, or a political body not a subdivision or agency of the state, having in their possession, or under their control, any credits or other personal property or other things of value, belonging to a taxpayer or to an employer or person who has failed to withhold and transmit amounts due pursuant to this article, to withhold, from the credits or other personal property or other things of value, the amount of any tax, interest, or penalties due from the taxpayer or the amount of any liability incurred by that employer or person for failure to withhold and transmit amounts due from a taxpayer under this part and to transmit the amount withheld to the Franchise Tax Board at the times that it may designate. However, in the case of a depository institution, as defined in Section 19(b) of the Federal Reserve Act 12 U.S.C. Sec. 481(b)(1)(A), amounts due from a taxpayer under this part shall be transmitted to the Franchise Tax Board not less than 10 business days from receipt of the notice. To be effective, the notice shall state the amount due from the taxpayer and shall be delivered or mailed to the branch or office reported in information returns filed with the Franchise Tax Board, or the branch or office where the credits or other property is held, unless another branch or office is designated by the employer, person, officer or department of the state, political subdivision or agency of the state, including the Regents of the University of California, a city organized under a freeholders' charter, or a political body not a subdivision or agency of the state.

(b) (1) At least 45 days before sending a notice to withhold to the address indicated on the information return, the Franchise Tax Board shall request a depository institution to do either of the following:

(A) Verify that the address on its information return is its designated address for receiving notices to withhold.

(B) Provide the Franchise Tax Board with a designated address for receiving notices to withhold.

(2) Once the depository institution has specified a designated address pursuant to paragraph (1), the Franchise Tax Board shall send all notices to that address unless the depository institution provides notification of another address. The Franchise Tax Board shall send all notices to withhold to a new designated address 30 days after notification.

(3) Failure to verify or provide a designated address within 30 days of receiving the request shall be deemed verification of the address on the information return as the depository institution's designated address.

(c) Any corporation or person failing to withhold the amounts due from any taxpayer and transmit them to the Franchise Tax Board after service of the notice shall be liable for those amounts. However, in the case of a depository institution, if a notice to withhold is mailed to the branch where the account is located or principal banking office, the depository institution shall be liable for a failure to withhold only to the extent that the accounts can be identified in information normally maintained at that location in the ordinary course of business.

**18672. FAILURE TO WITHHOLD, LIABILITY**

Any employer or person failing to withhold the amount due from any taxpayer and transmit the same to the Franchise Tax Board after service of a notice pursuant to Section 18670 or 18671 is liable for those amounts.

**18674. WITHHOLD AGENT, MUST PAY WITHOUT RESORTING TO ACTION**

(a) Any employer or person required to withhold and transmit any amount pursuant to this article shall comply with the requirement without resort to any legal or equitable action in a court of law or equity. Any employer or person paying to the Franchise Tax Board any amount required by it to be withheld is not liable therefor to the person from whom withheld unless the amount withheld is refunded to the withholding agent. However, if a depository institution, as defined in 12 U.S.C. Section 481 (b)(1)(A) withholds and pays to the Franchise Tax Board pursuant to this article any monies held in a deposit account in which the delinquent taxpayer and another person or persons have an interest, or in an account held in the name of a third party or parties in which the delinquent taxpayer is ultimately determined to have no interest, the depository institution paying those monies to the Franchise Tax Board is not liable therefor to any of the persons who have an interest in the account, unless the amount withheld is refunded to the withholding agent.

(b) In the case of a deposit account or accounts for which this notice to withhold applies, the depository institution shall send a notice by first-class mail to each person named on the account or accounts included in the notice from the Franchise Tax Board, provided a current address for each person is available to the institution. This notice shall inform each person as to the reason for the hold placed on the account or accounts, the amount subject to being withheld and the date by which this amount is to be remitted to the Franchise Tax Board. An institution may assess the account or accounts of each person receiving this notice a reasonable service charge not to exceed three dollars (\$3).



STATE OF CALIFORNIA  
Franchise Tax Board, M/S A-240  
PO BOX 2952  
SACRAMENTO CA 95812-2952  
(916)845-7877

**ORDER TO WITHHOLD  
PERSONAL INCOME TAX  
PART 2 — RETURN WITH PAYMENT**

Date: March 24, 2014

RIVERSIDE COUNTY TREASURER-TAX  
COLLECTOR  
P O BOX 12005  
RIVERSIDE CA 92502-2205

Case No.: 328164008-4  
Acct. No.: [REDACTED]  
SSN: [REDACTED]  
Tax Year(s): 2006, 2007, 2008, 2009, 2010

Taxpayer's Name and Address:

PENA, REGGIE H  
21981 MICHAEL RD  
PERRIS, CA 92570 - 9533

**AMOUNT DUE**  
**\$ 73,429.95**

**PLEASE COMPLETE THE QUESTIONNAIRE BELOW.**

A.  Payment of \$ \_\_\_\_\_ is attached.

Payment is not attached because (check one):

- B.  Account closed
- C.  Unable to locate account
- D.  No funds/nothing to report
- E.  Other (Please attach explanation.)

**NOTICE:**

If you possess or control any property other than cash or credits belonging to the taxpayer, (1) do NOT convert such property to cash as a result of this order, but provide us with a description of the property under your control and hold the property until you receive a release from this department. (2) If such property is sold for other reasons, remit the cash proceeds to this department.

Property other than cash may include, but is not limited to, stocks, bonds, stock options, stock rights, contents of safe deposit boxes, etc.

Contact this office at the address shown above if you are not sure how to proceed in special or unusual circumstances.



STATE OF CALIFORNIA  
Franchise Tax Board, M/S A-240  
PO BOX 2982  
SACRAMENTO CA 95812-2982  
(916)845-7977

**ORDER TO WITHHOLD  
PERSONAL INCOME TAX  
PART 3 — FURNISH TO TAXPAYER**

Date: March 24, 2014

RIVERSIDE COUNTY TREASURER-TAX  
COLLECTOR  
P O BOX 12005  
RIVERSIDE CA 92502-2205

Case No.: 326164006-4  
Acct. No.: [REDACTED]  
SSN: [REDACTED]  
Tax Year(s): 2006, 2007, 2008, 2009, 2010

**AMOUNT DUE**

**\$ 73,429.95**

**Taxpayer's Name and Address:**

PENA, REGGIE H  
21981 MICHAEL RD  
PERRIS, CA 92570 - 9533

The Franchise Tax Board has issued an ORDER TO WITHHOLD to the addressee shown above under authorization of Section 18670 of the California Revenue and Taxation Code to enforce payment of an amount due for California Personal Income Tax.

The addressee has been instructed to deduct and withhold the amount due, shown above, from any credits or payments of any nature due, owing, and unpaid to you. Such credits and payments include, but are not limited to, deposits in financial institutions, declared dividends, rents, royalties, deposits in vacation or holiday trust funds, Individual Retirement Accounts, Keogh Accounts and other personal property in the possession of or controlled by the addressee.

The amount withheld by the addressee will be paid to the Franchise Tax Board and applied to your account for the tax years noted above. You should determine the amount withheld by the addressee and, if it is less than the amount due, you should forward payment of the remaining unpaid balance immediately to avoid further collection action. Please make your check or money order payable to the FRANCHISE TAX BOARD, attach it to this notice, and mail it to the Franchise Tax Board office shown at the top of this page.

**SPECIAL INFORMATION CONCERNING TAXPAYER RIGHTS**

If we levy upon your bank account in error, we can reimburse you for bank charges incurred as a result of our error. To receive reimbursement, you must write to us at the above address within 90 days from the date of the levy.

If immediate, full payment of the amount due will create an undue hardship, or if you have already paid the amount due, or if the amount is not due, contact us immediately. Please telephone the number shown at the top of this form for account information. You should have this notice with you when you call.

The Franchise Tax Board has a Taxpayer Advocate who reviews those cases where taxpayers have been unable to resolve their problems with the Franchise Tax Board through normal channels. To contact the Taxpayer Advocate, write to: Taxpayer Advocate Bureau, PO Box 157, Rancho Cordova CA 95741-0157. FAX (916) 845-6814. You may also email the Advocate at <http://www.ftb.ca.gov>.



## EXCERPTS FROM CALIFORNIA REVENUE AND TAXATION CODE

### 18670. NOTICE TO WITHHOLD, HOW SERVED

(a) The Franchise Tax Board may by notice, served personally or by first-class mail, require any employer, person, officer or department of the state, political subdivision or agency of the state, including the Regents of the University of California, a city organized under a freeholders' charter, or a political body not a subdivision or agency of the state, having in their possession, or under their control, any credits or other personal property or other things of value, belonging to a taxpayer or to an employer or person who has failed to withhold and transmit amounts due pursuant to this article, to withhold, from the credits or other personal property or other things of value, the amount of any tax, interest, or penalties due from the taxpayer or the amount of any liability incurred by that employer or person for failure to withhold and transmit amounts due from a taxpayer under this part and to transmit the amount withheld to the Franchise Tax Board at the times that it may designate. However, in the case of a depository institution, as defined in Section 19(b) of the Federal Reserve Act (12 U.S.C.A. Sec. 461(b)(1) (A)), amounts due from a taxpayer under this part shall be transmitted to the Franchise Tax Board not less than 10 business days from receipt of the notice. To be effective, the notice shall state the amount due from the taxpayer and shall be delivered or mailed to the branch or office reported in information returns filed with the Franchise Tax Board, or the branch or office where the credits or other property is held, unless another branch or office is designated by the employer, person, officer or department of the state, political subdivision or agency of the state, including the Regents of the University of California, a city organized under a freeholders' charter or a political body not a subdivision or agency of the state.

(b) (1) At least 45 days before sending a notice to withhold to the address indicated on the information return, the Franchise Tax Board shall request a depository institution to do either of the following:

(A) Verify that the address on its information return is its designated address for receiving notices to withhold.

(B) Provide the Franchise Tax Board with a designated address for receiving notices to withhold.

(2) Once the depository institution has specified a designated address pursuant to paragraph (1), the Franchise Tax Board shall send all notices to that address unless the depository institution provides notification of another address. The Franchise Tax Board shall send all notices to withhold to a new designated address 30 days after notification.

(3) Failure to verify or provide a designated address within 30 days of receiving the request shall be deemed verification of the address on the information return as the depository institution's designated address.

(c) Any corporation or person failing to withhold the amounts due from any taxpayer and transmit them to the Franchise Tax Board after service of the notice shall be liable for those amounts. However, in the case of a depository institution, if a notice to withhold is mailed to the branch where the account is located or principal banking office, the depository institution shall be liable for a failure to withhold only to the extent that the accounts can be identified in information normally maintained at that location in the ordinary course of business.

### 18672. FAILURE TO WITHHOLD, LIABILITY

Any employer or person failing to withhold the amount due from any taxpayer and to transmit the same to the Franchise Tax Board after service of a notice pursuant to Section 18670 is liable for such amounts.

### 18674. WITHHOLD AGENT, MUST PAY WITHOUT RESORTING TO ACTION

(a) Any employer or person required to withhold and transmit any amount pursuant to this article shall comply with the requirement without resort to any legal or equitable action in a court of law or equity. Any employer or person paying to the Franchise Tax Board any amount required by it to be withheld is not liable therefor to the person from whom withheld unless the amount withheld is refunded to the withholding agent. However, if a depository institution, as defined in 12 U.S.C. Sec. 461(b)(1)(A) withholds and pays to the Franchise Tax Board pursuant to this article any moneys held in a deposit account in which the delinquent taxpayer and another person or persons have an interest, or in an account held in the name of a third party or parties in which the delinquent taxpayer is ultimately determined to have no interest, the depository institution paying those moneys to the Franchise Tax Board is not liable therefor to any of the persons who have an interest in the account, unless the amount withheld is refunded to the withholding agent.

(b) In the case of a deposit account or accounts for which this notice to withhold applies, the depository institution shall send a notice by first-class mail to each person named on the account or accounts included in the notice from the Franchise Tax Board, provided that a current address for each person is available to the institution. This notice shall inform each person as to the reason for the hold placed on the account or accounts, the amount subject to being withheld, and the date by which this amount is to be remitted to the Franchise Tax Board. An institution may assess the account or accounts of each person receiving this notice a reasonable service charge not to exceed three dollars (\$3).

FTB 1720 ARM CAT (NEW 06-2009) 

STATE OF CALIFORNIA  
**FRANCHISE TAX BOARD**  
PO BOX 942867  
SACRAMENTO CA 94267-0001

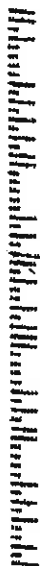
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STATE OF CALIFORNIA



**FRANCHISE TAX BOARD**

COLLECTION ADVISORY TEAM; MS A-240  
P. O. BOX 2952  
SACRAMENTO, CA 95812-2952

November 6, 2014

In reply refer to:  
624: CAT: MJA

RIVERSIDE COUNTY TREASURER-TAX COLLECTOR  
P O BOX 12005  
RIVERSIDE CA 92502-2205

Subject : Excess Proceeds  
File No. : 326171004-4  
Taxpayer: 120-65405-69

We are in receipt of your notice of excess proceeds from the above referenced Trustee's sale. Based on the information provided in the notice, the Franchise Tax Board will withdraw its claim for the excess proceeds relating to sale listed above.

If you have any further questions regarding this matter, please contact the undersigned.

A handwritten signature in black ink, appearing to read "Matthew J Andrade".

Matthew J Andrade, Specialist  
Collection Advisory Team  
(916) 845-7977



Notice Date: 11/06/14

**Modification of a Withholding Order**

RIVERSIDE COUNTY TREASURER  
 4080 LEMON ST  
 TAX COLLECTOR  
 RIVERSIDE CA 92501

**Your Copy**  
 (Page 1)  
 (Retain for Your Records)

	Case Number [REDACTED]
Taxpayer REGGIE H PENA	Social Security Number [REDACTED]
Account Number [REDACTED]	FTB Branch 624
Order Number DATED 06/26/2012 & 05/25/14	FTB Branch Telephone Number (916) 845-7977

The Withholding Order that we sent to you is:

1.  Withdrawn
2.  Reduced to \$
3.  Delayed until
4.  Modified to:  
     Payment of  
     Every  
     Commencing

Enclose a copy of this notice with each payment. Include the taxpayer's full name and account number on your payment and make payable to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0021.

**GIVE Page 2** of this notice to the taxpayer.

  
 Matthew Andrade  
 Authorized Representative

270581031411



Notice Date: 11/06/14

**Modification of a Withholding Order**

**Taxpayer's Copy**  
 (Page 2)

RIVERSIDE COUNTY TREASURER  
 4080 LEMON ST  
 TAX COLLECTOR  
 RIVERSIDE CA 92501

Taxpayer REGGIE H PENA	
FTB Number 1206540569	FTB Branch 624
Order Number DATED 06/26/2012 & 05/25/14	FTB Branch Telephone Number (916) 845-7977

The Withholding Order that we sent to you is:

1.  Withdrawn
2.  Reduced to \$
3.  Delayed until
4.  Modified to:

Payment of  
 Every  
 Commencing

Enclose a copy of this notice with each payment. Include the taxpayer's full name and account number on your payment and make payable to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0021.

**GIVE Page 2** of this notice to the taxpayer.

Matthew Andrade  
 Authorized Representative

270581031412